

STATE BOARD OF EQUALIZATION

N STREET, SACRAMENTO, CALIFORNIA
P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001

RECEIVED

1994 MAY -3 AM 9:56

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Executive Director

(916) 445-1441

April 27, 1994

Ms. Mary Lou Benzel, Contracting Officer
Services Acquisition Center
General Services Administration
Federal Supply Service
Washington, DC 20406

Dear Ms. Benzel:

In your letter of March 18, 1994, you requested our approval for the use of U.S. Government issued VISA cards by federal employees to make tax exempt purchases in California. You explained that the Federal Government has awarded a new contract for credit card services to the Rocky Mountain BankCard System of Denver Colorado (RMBCS). The new contract is effective March 4, 1994, and the cards issued are the same type of VISA cards which were issued under a previous contract with RMBCS which expired March 3, 1994.

In my letter to your agency of June 15, 1989, I endorsed the use of Government VISA cards for exempt California purchases based on the provisions of the previous Government contract with RMBCS. The terms of the current agreement are similar in that VISA cards are issued to Government employees for official purposes only, and amounts are paid directly by the Government on a monthly basis. Further, the card is used to purchase small dollar items, generally under \$25,000. The first four digits of the card (4716) identify the card as a Government credit card while the words "U.S. Government Tax Exempt" and "For Official Use Only" are imprinted on its face.

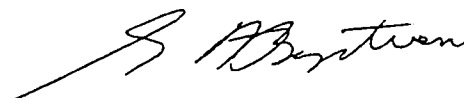
Currently, over 700 federal offices participate in the program with over 65,000 cards issued to Government employees. Monthly sales for the program are approximately \$500 million.

As the provisions of the current contract have not changed from those of the previous Government agreement with RMBCS, I continue to support the use of the Government VISA credit cards by federal employees for exempt U.S. Government purchases in California.

April 27, 1994

I hope this information is helpful.

Sincerely,

A handwritten signature in cursive script, appearing to read "G. A. Bystrom".

Glenn A. Bystrom
Deputy Director, Sales and Use Tax Department

GAB:ama
wbm080.ltr

STATE OF COLORADO

TAXPAYER SERVICE DIVISION
Department of Revenue

1375 Sherman Street
Denver, Colorado 80261

1994 APR 12 PM 3:23



April 6, 1994

Roy Romer
Governor

Renny Fagan
Executive Director

Jim Davis
Division Director

ATTN MARY LOU BENZEL
CONTRACTING OFFICER
SERVICES ACQUISITION CENTER
FEDERAL SUPPLY SERVICE
WASHINGTON DC 20406


Dear Ms. Benzel:

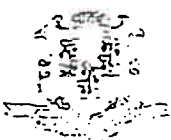
I am responding to your letter of March 18 which you addressed to Alice Cunningham regarding the I.M.P.A.C. Visa card issued by the Federal Government. Miss Cunningham is no longer with the Department, so I will respond.

The card, as I understand it, is issued to certain US Government employees for use for official purposes and the bills are paid directly by the US Government. Under these circumstances, the state of Colorado will continue to exempt authorized purchases made with this card from sales taxes.

Sincerely,

Sincerely,


Ivan R. Krueger
Assistant Tax Supervisor
303/866-3804



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

TIMOTHY F. BANNON
COMMISSIONER

June 29, 1989

Ms. Bernadette Mount
Contracting Officer
General Services Administration
Federal Supply Service
Washington, D.C. 20406

Dear Ms. Mount:

Thank you for the notification of the I.M.P.A.C. implementation.

Our department will honor the "U.S. Government Exempt" credit card bearing the "4716" prefix.

Retailers will be advised to accept this card without the necessity of the holder presenting a Connecticut governmental exemption certificate.

Very truly yours,

Timothy F. Bannon
Commissioner

TFB/MEL/p



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
CARVEL STATE BUILDING
820 N. FRENCH STREET
P.O. BOX 8911
WILMINGTON, DELAWARE 19899-8911

RECEIVED
1994 APR -4 AM 9:00

4/4/94

March 30, 1994

Ms. Mary Lou Benzel
Contracting Officer
Services Acquisition Center
General Services Administration
Federal Supply Service
Washington, DC 20406

Dear Ms. Benzel:

In response to your March 18, 1994, letter, our letter of November 7, 1989, remains in effect. Please let me know if we can be of further assistance.

Sincerely,

William M. Remington
Director
(302)577-3315

WMR:ltf

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF FINANCE AND REVENUE

ASSOCIATE DIRECTOR FOR
AUDIT, COMPLIANCE &
INVESTIGATION ADMINISTRATION



5TH FLOOR
441-4TH STREET, N.W.
WASHINGTON, D.C. 20001

April 8, 1994

Ms. Mary Lou Benzel
Contracting Officer
Services Acquisition Center
General Services Administration
Federal Supply Service
Washington, D.C. 20406

Dear Ms. Benzel:

This is in response to your letter regarding the Government Visa card.

According to your letter and the copy of our prior response letter, the Federal Government used a commercial credit card to purchase small dollar items (under \$25,000) for its official business.

On Monday, April 4, 1994 Mrs. Henley, Senior Tax Auditor, spoke to Ms. McGiven of your office and confirmed that this is the primary purpose of I.M.P.A.C. Visa Card.

Therefore, we have reviewed our policy regarding the use of this card by Federal employees and our position remains unchanged. The Federal Government is exempt from paying sales tax on small purchases made with the Government Visa card. However, this card cannot be used by Federal employees to purchase meals, travel, entertainment or purchases made in hotels and restaurants.

Sincerely,

Handwritten signature of Elton W. Nelson.

Elton W. Nelson
Supervisory Tax Auditor
Review and Conference

RECEIVED
APR 15 PM 2:16

DM Bon
4/15/94 f/15